

Chapter 77

Study on Training of Application-Oriented Customs Declaration Personnel

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Abstract Along with the growth of the import and export trades, the demands of the enterprises on the customs declaration personnel rise without a stop, and simultaneously higher requirements are proposed on the quality of the customs declaration personnel. Therefore, how to train a great number of application-oriented customs talents who can meet the needs of the market and possess solid foundation, powerful practice ability, and high comprehensive quality has proven to be one of the most important issues in front of teachers in the modern times. In this chapter, by taking the Guanghua College of Changchun University for example, the author makes an introduction on how to improve the practical operational ability of students from the teaching content adjustment, teaching method improvement, and teaching method diversification of the course Practice of Import and Export Customs Declaration, for the purpose of realizing the objective of training the application-oriented customs declaration personnel.

Keywords: Customs declaration personnel · Practice of customs declaration · Teaching contents · Teaching methods

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77.1 Training Application-Oriented Customs Declaration Personnel through Adjusting Teaching Contents

77.1.1 Selection of Teaching Materials

Teaching materials are the materials that are applied not only by the teachers in teaching, but also by the students in learning [1]. With the purpose of making a good teaching effect at classroom, the selection of teaching materials plays a very important role.

In the selection of the teaching materials for the teaching of practice of import and export customs declaration, the textbook Practice of Import and Export Customs Declaration, which was chiefly edited by the teachers of Guanghai College of Changchun University and published by Chinese Business Press, is selected currently. This teaching material is based on the teaching materials of the examination for customs declaration personnel and in combination with the actual conditions of multiple customs such as Changchun customs, Dalian customs, Tianjin customs, Qinhuangdao customs, and Shanghai Gaoqiao free trade zone. In this teaching material, through the way of combining written narratives, flow chart, figure comparison and cases, and a great number of inserted images, the customs declaration flow is vividly and visually demonstrated, the characteristics of systemic and detailed theories and practice applications, and also a summary and a lot of after-class exercises are prepared for each teaching lesson, so as to facilitate students to understand and consolidate what they have learnt [2, 3].

77.1.2 Integrating the Contents of the Examination for the Qualification of Customs Declaration Personnel

With the purpose of helping students to attain this qualification certificate, the teachers in the process of teaching the course Practice of Import and Export Customs Declaration of Guanghai College of Changchun University, use the latest books such as the Textbook of the Unified National Examination for the Qualification of Customs Declaration Personnel, the Names and Codes of Import and Export Commodities and its supporting guidance materials (Comprehensive Exercise of Single Choice, Multiple Choice and True/False, Comprehensive Practice, Commodity Classification and Customs Strengthening Exercise, Simulation Test Papers and Answers before Exam, and New Interpretation on the Unified National Examination Papers for the Qualification of Customs Declaration Personnel) as references, and integrate the contents of examination in teaching contents. Therefore, the teaching contents give a reflection to the principle of aiming at employment and highlighting application [4].

77.2 Improving the Practical Operational Skills of Students Through the Improvement of Teaching Methods

In the teaching of the Practice of Import and Export Customs Declaration, the different teaching methods are applied according to the difference of the teaching contents for training the innovation ability, practical operational ability, and problem-solving ability.

77.2.1 Including “Three-Real” Teaching in Teaching Contents

“Three-real” teaching refers to “real cases” teaching, “real documents” teaching, and “real business flow” teaching. The purpose of the “three-real” teaching is to improve the ability of students to solve the practical problems with what they have learnt and the ability to adapt to practical positions in the future.

77.2.2 Applying Heuristic, Discussion, and Participatory Teaching Methods and Paying Attention to the Combination of Learning and Thinking and the Cultivation of Students’ Innovation Ability

The heuristic, discussion, and participatory teaching methods have been applied by many teachers at present. Here, how to apply these teaching methods is introduced in combination with the classification of the import and export commodities in the course Practice of Import and Export Customs Declaration.

The inquiry of the HS codes of commodities is one of the most important parts of the course Practice of Import and Export Customs Declaration and also a difficulty in the teaching. Before the inquiry of the HS codes of commodities is introduced, it is necessary to allow students to know well the reason why they need to learn the HS codes of commodities and the role of the HS codes.

After the studying goal is clearly defined, the students can be led to learn how to inquire the HS codes by using six classification rules. This part can be easily understood by the students if the real cases in life can be combined. For example, the second classification about the confirmation on mixtures and compositions can be clearly explained by taking the salt containing iodine as an example: although there is iodine in the salt, the salt still plays a decisive role in the whole product, and therefore this kind of mixture should ultimately be classified into salt.

77.2.3 Combining Case Teaching and Flow Chart and Improving the Problem-Solving Ability of Students

The customs declaration procedure of bonded processing products in the [Chap. 3](#) of the Practice of Import and Export Customs Declaration is always the difficulty and also important point in the teaching, and touches upon a great number of concepts and a series of complex details. Therefore, according to the characteristics of this chapter, teachers can give students explanation by using case teaching and providing auxiliary business flow charts, and then assign some classroom exercises, thus helping students to make a differentiation among remote processing, outward processing, and deep processing transfer concepts and also solve the practical problems with what they have learnt.

77.2.4 Changing Teaching Methods by Applying the Five-Step (Explaining, Exercising, Evaluating, Asking, and Answering) Teaching Model, Deepening the Understanding and Remembering of Students on Professional Contents, and Exercising the Ability of Students in Independent Thinking, Independent Operation, and Correct Application of Knowledge

With the purpose of allowing students to really understand the standards for filling documents, teachers can make use of the five-step strategy, namely explaining, exercising, evaluating, asking, and answering. Also, teachers can distribute a blank customs declaration document before giving a lesson, and then give students explanation to the standards for filling customs declaration documents according to the contents of all items and also combine cases for giving demonstration through writing on the blackboard, and then allow students to exercise filling and provide comments for the filling. In the process of providing comments, teachers can give answers to the questions that are raised by students. Such a practical training not only make students to get a deeper understanding of the theoretical knowledge they have learnt, but also help to improve the practical ability of students, thus laying a solid foundation on their employment in the future.

77.2.5 Simulating Training, Paying Attention the Integration of Knowing and Doing, and Improving the Ability of Students in Practical Operation

The teachers in teaching the course Practice of Import and Export Customs Declaration of Guanghua College of Changchun University used to work in import and export companies, and thus are teachers with double-quality. The teachers, by using the advantage of having work experience in customs declaration and combining the materials collected from the learning and inspection in customs, make simulation training materials in which students are required to make a design on customs declaration procedures and filling customs declaration documents according to the customs declaration requirements of different commodities. Then, students are allowed to make an explanation and raise questions at classroom. Finally, the teachers can draw up a conclusion and give an analysis as well as comments to students.

In the real training process, labor division and cooperation are designed for students of all groups at the same time. Once there are problems to emerge, students of each group can positively think, consult, and discuss with each other, and also can be provided with the heuristic guidance of teachers.

In the design of the course Practice of Import and Export Customs Declaration, the students are required to complete the following tasks.

- (1) Concluding the import goods into the appropriate duty paragraph according to the total classification rules
- (2) Searching the supervision conditions of customs and also clearly providing the names of relevant certificates
- (3) Confirming the tax rate that is applicable to the taxable goods according to the rules of origin and the rules of application tax rate
- (4) Confirming the CIF prices of the taxable goods according to the relevant rules in the duty-paid value verification methods
- (5) Calculating the customs duty, consumption tax, and value-added tax that the imported goods should pay
- (6) If a transport tool was applied to customs for entry since March 14, 2010, but the import company actually applied it to customs on April 25, do the company need to pay a fee for the delayed declaration to customs and how much should the company pay?
- (7) Customs issued the special payment certificates of relevant taxes on April 26, 2010 (Friday), but the company paid the expenses of taxation to the customs on May 21, 2010. Therefore, please calculate the overdue fine that the company was necessary to pay.
- (8) Filling import customs declaration documents according to the attached invoice, packing list and bill of lading, and other related information

Therefore, it can be seen that the teachers establish a connection among the inquires of the HS codes, the foreign trade control policy, the confirmation of

duty-paid value, the application of the rules of origin, the calculation of expenses of taxation, and the filling of customs declaration documents, making these contents integrated into a complete system and helping students know well all contents in the book and lay a solid foundation for the practical work in the future.

77.3 The Diversity of Teaching Means is Helpful for Training Customs Declaration Personnel

77.3.1 Combining Multiple Teaching Means

The implementations of teaching methods cannot be separated from teaching means. The teachers in teaching the course Practice of Import and Export Customs Declaration attach especial attention to the reform of the teaching means, and carry out the combination of multimedia teaching, graphic teaching, object teaching, video teaching, interactive teaching, and simulation-based training and theory teaching. The multimedia courseware, which is made by the teachers personally in combination with teaching contents, includes not only text introductions, but also a lot of newly added pictures, charts, case studies, and video materials.

77.3.2 Strengthening the Practice Teaching with Software

In order to improve the practical ability of students, it is necessary for the teachers to make full use of the existing faculty advantages and the training teaching software of the customs declaration bases, and then combine teaching contents and practices together. In the process, not only theory knowledge can be learnt but also practices can be made. Then, a comprehensive simulated operation can be conducted by applying the teaching platforms of the customs declaration training bases, so as to promote students to really grasp the operational skills of the import and export declaration procedures through listening to the explanation from teachers, watching video materials, thinking problems in real case, and practicing simulation training with hands. As a result, the purpose of putting the learnt into practice can be achieved, and thus a good foundation can be laid for the future.

77.3.3 Providing Students with Timely Guidance and Question-Answering

The guidance and question-answering in the process of teaching the course Practice of Import and Export Customs Declaration mainly comprise of course structure, classroom questioning, and classroom discussion; there are some

targeted class exercise works for students at the end of each chapter, etc. In the mean time, the ways for teachers to provide students with guidance are diversified. The teachers can not only provide answers for the questions that are raised by students at classroom, but also help solve questions through telephones, short messages, and the network. Therefore, the telephone number, email address, and QQ number of the teachers can be open to all students, and the students are allowed to ask questions for the teachers with regard to their doubts anytime and anywhere, and also the teachers will provide students with answers in time. In addition, the teachers not only answer the questions that are met by the students during the period of school, but also give guidance to the problems that are encountered by the students having graduated from school and worked in enterprises, helping them solve the practical problems in employment.

77.4 Conclusion

From above analysis, in the teaching of the course Practice of Import and Export Customs Declaration, the customs declaration personnel, who can meet the needs of the employing units, can be trained only if the teaching contents and methods are changed without a stop, the practice teaching is strengthened, and the practical operational ability of students is improved.

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